



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

**Auditor of Public Accounts  
P.O. Box 1295  
Richmond, Virginia 23218**

November 27, 2002

The Honorable R. Bruce Long  
Chief Judge  
County of King William General District Court  
P. O. Box 5  
180 Horse Landing Road  
King William, VA 23086-0005

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of King William General District Court for the period July 1, 2001 through September 30, 2002.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system; no material weaknesses in the internal controls; and no instances of noncompliance with applicable laws, regulations, and policies.

We acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:whb

cc: The Honorable Merlin M. Renne, Judge  
Joyce M. Mitchell, Clerk  
Don Lucido, Director of Technical Assistance  
Supreme Court of Virginia

The Honorable R. Bruce Long  
Chief Judge  
County of King William General District Court  
P. O. Box 5  
King William, VA 23086

Joyce M. Mitchell  
Clerk of the Court  
County of King William General District Court  
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King William, VA 23086

The Honorable Merlin M. Renne, Judge  
County of King William General District Court  
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1 Report File  
1 Working Papers